

IN THE UNITED STATES DISTRICT COURT FOR THE
EASTERN DISTRICT OF NORTH CAROLINA

INTERNAL REVENUE SERVICE,)	
)	
Appellant,)	
)	
v.)	Case No. 4:20-cv-150-D
)	
SPENCER LAMONT PITTMAN,)	
)	
Appellee.)	
_____)	
)	
IN RE SPENCER LAMONT PITTMAN,)	
)	Case No. 20-bk-00490-5-JNC
Debtor.)	
)	

**CONSENT ORDER GRANTING CONSENT MOTION
RESOLVING DISPUTE AND DISMISSING APPEAL**

Counsel for the government and the debtor have moved this Court to enter this consent order dismissing this appeal and ordering that the bankruptcy court reclassify the Internal Revenue Service's claim for the shared responsibility payment as follows:

Priority treatment: \$752.50 (plus \$103.95 in interest)

General unsecured treatment: \$752.50 (plus \$103.96 in interest)

Accordingly, it is hereby ORDERED that the appeal in this case is DISMISSED. It is further ORDERED that the United States Bankruptcy Court for the Eastern District of North Carolina shall ensure that the portion of the Internal Revenue Service's claim related to the shared responsibility payment is treated as reflected above.

SO ORDERED. This 9 day of November 2020.


JAMES C. DEVER III
United States District Judge

Seen and agreed:

/s/ Kyle L. Bishop
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